ID: CCA_2009030409402854 Number: **200914038**Office: Release Date: 4/3/2009

UILC: 6230.01-00

From:

Sent: Wednesday, March 04, 2009 9:40:30 AM

To: Cc:

Subject: RE: Partnership Items

The Service should issue an affected items notice of deficiency that adjusts the partner's outside basis in the partnership.